

Subject GENERAL FUND OUTTURN 2021/22
Report to Policy and Resources Committee – 13 July 2022
Report by: Finance Director



SUBJECT MATTER

This report presents for the general fund, the revenue and capital outturn position for the financial year 2021/22. The position as presented will be used for the production of the draft statutory accounts for the same financial period ahead of the audit. The report also takes the opportunity to update the capital programme and presents a revised reserves statement.

The outturn position shows an underspend variance on the general fund net cost of services of £705,950 (net of recharges) although this is before the transfers to earmarked reserves for requested roll forwards of grants received in 2021/22 which have not yet been spent but have been committed along with service underspends for ongoing commitments in 2022/23. After allowing for these movements there is a requirement to use £184,850 of the general reserve in the year compared to the original budget of £111,077 a variance of £73,773.

RECOMMENDATIONS: 19721

That Council :-

- 1) Agree the outturn position for the general fund for 2021/22 as included in the report and appendices;
- 2) Agree the transfers to and from reserves as detailed within the report and Appendix A along with an updated reserves statement (Appendix D);
- 3) Agree the financing of the 2021/22 capital programme as detailed within the report and appendices;
- 4) Agree the updated capital programme for 2022/23 as included in the report (section 4) and Appendix E2.

1. Introduction and Background

- 1.1. This report presents the outturn position for the general fund revenue account and capital programme for the 2021/22 financial year. The outturn position on the Housing Revenue Account will be reported to the Housing and Neighbourhoods Committee.
- 1.2. The reporting of the outturn position compared to the budget precedes the production of the draft statutory statement of accounts which are then subject to external audit review. The deadline for the publication of the draft (unaudited) accounts is 31 July 2022.
- 1.3. The budget for 2021/22 was set by Council in February 2021 and at the time assumed a total transfer from general reserves of £326k. During the year the budget has been updated to reflect in year budget virements and the budget monitoring reports have been presented to members. The last position (as at period 10) was reported to Policy and Resources Committee in March 2022 at which time presented a forecast outturn position of a £249k surplus,

although was before allowance was made of the roll forward of unspent budgets at the end of the year.

- 1.4. The detail within the report and appendices provides commentary on the more significant variances.
- 1.5. The outturn position for the general fund after allowing for adjustments to and from reserves is a deficit of £184,850 compared to an anticipated deficit of £111,077 (a variance of £73,773).
- 1.6. The report also includes a forecast position statement for the level of reserves along with the outturn and financing position for the 2021/22 capital programme. The capital programme for the period 2022/23 to 2023/24 has been updated to reflect the outturn position and where capital schemes have slipped between financial years. More details on the capital programme are included at section 5.

2. GENERAL FUND POSITION

- 2.1. Further details on the general fund position are included in Appendices A and B. Unlike capital budgets unspent revenue budgets are not automatically carried forward at the year-end. There will be circumstances however where it is appropriate to carry forward a revenue budget for example where an underspend relates to a grant received which has not yet been fully utilised or where there has been a delay in the planned use, with the funds being rolled forward within an earmarked reserve to match spend in a future year. In addition, where a budget has been provided as a one-off in the year and remains unspent due to a change the delivery timescale.
- 2.2. The table below provides a summary of service and non-service variances, further detail on the variances is included in the following paragraphs and within Appendix B.

Summary Table	Current Budget £000	Outturn £000	Variance	Note
1) Net cost of service	13,643	12,719	(924)	2.3-2.4
2) Non-Service Expenditure /Income:				2.5
a) Recharges to the Housing Revenue Account	(2,088)	(1,870)	218	2.6
b) Treasury Management Activity	1,171	471	(700)	2.7
c) Accounting Adjustments	(1,616)	(1,602)	15	2.8
d) Pension and employee adjustments	2,175	2,178	3	2.9
e) Parish Precepts & Concurrent Grants	540	545	5	
f) Capital Financing from Revenue	1639	1652	12	2.10
g) Contributions to/(from) reserves	(2,463)	(4,638)	(2,175)	2.11
3) Funding	(12,888)	(9,269)	3,619	2.14
Net (Surplus)/Deficit	111	185	74	

- 2.3. **Net Cost of Service**– This represents the net service under and overspends including where grants have been received but not matched by spend but do remain fully committed albeit in the following year and therefore will be carried forward to 2022/23. The net cost of services also include entries in relation to the bad debt provision which is made annually as part of the

outturn position. The provision is informed by the age and size of the debts outstanding and comments within the Appendix B will flag where there are more significant provisions being made in the year. Across all services the total provision that has been made in the year totals £813k this is larger than previous years due to the level and size of outstanding debt. During the coming year a review will be carried out on the levels of debt and processes for the raising of invoices and debt recovery along with the level of the provision held. Any adjustments to this will be reflected in the 2022/23 financial year.

- 2.4. Commentary on the direct costs and income variances within the individual services is provided at Appendix B. Some of the service underspends have been carried forward to the 2022/23 financial year and have been offset by a transfer to reserves.
- 2.5. **Non-Service Expenditure and Income** – This includes a number of accounting adjustments and non-service headings for which the more significant variances are explained below.
- 2.6. **Recharges to the Housing Revenue Account** – The general fund accounts for a number of support service charges for example, HR, Finance, Legal, HR, the Executive team, Office accommodation which are then recharges in part to the HRA to reflect the use of these functions in the provision of the HRA. Where there are over and underspends in these costs in the year, this in turn will impact on the outturn recharges made. As there has been an underspend across a number of these services this has resulted in a lower charge being made to the HRA.
- 2.7. **Treasury Management Activity** – This includes the variances in relation to investment income and interest payable. The budget for 2021/22 anticipated loan interest payable totalling £1,229,995, the outturn position was £552,607 resulting in an underspend of £677,388 mainly due to external borrowing not being undertaken at the levels anticipated partly due to slippage in the capital programme and a higher cash balance maintained during the year due to the receipt of grant funds from the government ahead of these being paid. Interest receivable in the year has exceeded the budget by £22,732, overall resulting in a net favourable variance of £700,119 from treasury management activity.
- 2.8. **Accounting Adjustments** – This reflects the reversal of recharges for depreciation included in the net cost of services and is offset by a corresponding entry in the service line.
- 2.9. **Pension and Employee Adjustments** – This includes pension costs that are not allocated to the services and accounted for centrally.
- 2.10. **Capital Financing from Revenue** – This includes the Minimum Revenue Provision (MRP) which represents the cost to the revenue account of decisions made in respect of the financing of capital expenditure in the current and prior years along with revenue contributions to capital to finance capital spend in the year. The outturn position in respect of MRP shows an underspend of £95,330 mainly due to slippage in the capital programme.
- 2.11. **Contributions to and from reserves** – The total variance of £2.222million includes the adjustment required for the Business Rates Section 31 Grant of £4.385 million which was received in 2020/21 and allocated to earmarked reserves to be used in 2021/22. This has been used to mitigate the shortfall on the funding line from business rates income. Other variances on the use of reserves in the year include a delay to the use of the asset management reserve to mitigate the impact of the borrowing costs of the construction of the new marina facility pending its opening.
- 2.12. Grants that have been received in the financial year which are still to be matched by spend have been carried forward in earmarked reserves at 31 March 2022. This includes allocations of the Contain Outbreak Management Fund and New Burdens funding. Other non-service grants for example future high street and other project funding will have been carried forward where they remain unspent.

- 2.13. There have been a number of carry forward requests of revenue budgets for example where there are no ongoing budgets in 2022/23, or there has been a delay in the utilisation of some of the prior year carry forward requests and therefore these have remained in reserves as opposed to be utilised in the year. Overall this has resulted in a net transfer from reserves of £25,923 (excluding the business rates adjustment for the collection fund).
- 2.14. **Non-Service Funding** - This variance relates to the impact of the collection fund accounting for business rates and the treatment of Section 31 grants received for the business rate reliefs for covid which were received in the 2021/22 financial year to be used to mitigate the impact in subsequent years. This has been mitigated by an allocation from the earmarked reserve established in 2021/22.

3. RESERVES

- 3.1. Appendix C provides the detail of the General Fund reserves including proposed movements allowing for the requested carry forwards. The Council holds a general reserve for which the recommended balance is currently £3.5 million. The purpose of holding a general reserve is to provide a working balance to help cushion the impact of uneven cash flows to avoid temporary borrowing and to provide a contingency to help cushion the impact of unexpected events or emergencies. In addition to the general reserve the Council holds a number of earmarked reserves to meet known or predicted liabilities and funds that are carried forward to the new financial year to fund ongoing commitments and known liabilities for which no separate revenue budget exists. There are a number of earmarked reserves that have balances, where the timing of the use of the reserve is yet to be agreed and/or where contributions from the reserves will be made during 2022/23 for spending commitments.
- 3.2. The transfers to and from reserves (general and earmarked) are included within the reserves statement as detailed at Appendix C. The appendix shows the planned use of reserves over the medium term to take account of where funding has been rolled forward from 2021/22 for use future years. All reserves will be reviewed as part of the upcoming work on the Medium-Term Financial Strategy which will be presented to Members later in the year.
- 3.3. In summary, after allowing for the outturn position of a £184,850 overspend the balance on the general reserve at 31 March 2022 will be £3,793,562. This is after allowing for planned movements to and from reserves as detailed in the report and the earmarking of funds for ongoing commitments.

4. GENERAL FUND CAPITAL PROGRAMME

- 4.1. This section of the report along with Appendix E presents the outturn and financing of the 2021/22 capital programme, along with an updated programme for 2022/23. The updated programme (Appendix E2) allows for slippage of capital schemes between financial years. The reasons for slippage include where schemes have not progressed as originally planned and the funding will be carried forward to the new financial year.
- 4.2. Total Capital expenditure of £25.499m was incurred during 2021/22, which was slightly higher than the forecast of £24.895m reported at period 10. The notable changes to the programme since the period 10 report are as follows:
- The budget for the Crematorium Tearooms was increased by £27k to cover professional fees, using a revenue contribution from underspends in the Customer Services area.
 - The budget was increased by £28k to include the Refurbishment of the Wellesley Recreation Ground Ticket Office. This cost had originally been accounted for as revenue expenditure,

but needed to be capitalised due to the nature of the works. Funding for these works was being held in an earmarked reserve and this was utilised as planned.

- Expenditure of £267k appears in the programme for the Phoenix Pool Gym Equipment. Please note this is a lease rather than actual purchase, but must be treated as capital expenditure in line with accounting guidance.
 - A total of £49k was spent on improvements to Gapton Hall Travellers Site (CCTV and Portacabin). Whilst not originally budgeted for, this was wholly funded by Community Champions funding.
- 4.3. During the year, the Council utilised £34k of Town Deal funding and £3.364m of Future High Streets funding on capital projects. These projects are ongoing and all remaining budgets have been rolled forward into 2022/23.
- 4.4. The budget for Investment to deliver the ICT Strategy was forecasted to be financed from borrowing, however, in order to finance the capital programme in the most financially efficient way and due to the shorter life of the assets purchased, spend of £461k has been funded from capital receipts in the year.
- 4.5. **Revised Capital Programme 2022/23** - A Capital Programme totalling £52.468m was approved by Council in February 2022. This programme included an estimate of £17.87m for unspent budgets that would require rolling over from 2021/22 into 2022/23. Following the 2021/22 outturn position, a further £5.193m was rolled forward. In addition to this, the following amendments have been made to the 2022/23 capital programme:
- The Budget for the purchase of shares in Equinox Property Holdings (EPH) has been increased by £500k to a total of £1m and a budget of £3m has been included for a loan facility to EPH (subject to draw down). These additions are to be financed by Capital receipts and borrowing respectively and were approved by Council on 23rd June 2022.
 - A contingency of £2.5m has been added into the programme, financed by capital receipts, as reported to Policy & Resources Committee on 24 May 2022. This was established to ensure the continued delivery of the capital programme and mitigate against continued inflationary pressures.
 - The budget for Disabled Facilities Grants (DFGs) has been adjusted by £47k to align it to funding remaining from 2021/22 and new funding received in 2022/23.
 - A budget of £2.577m has been included, financed wholly by funding received from the Department for Business, Energy and Industrial Strategy, to deliver works to improve the energy efficiency of the least efficient homes which are off the gas grid occupied by low-income households.
- 4.6. **Levelling Up Fund** – There is a separate report on the agenda outlining the current position in relation to the emerging Levelling Up Fund bid. As part of that report members are being asked to support the recommendation of approval of a funding match of £2.2million for a local contribution to the overall project. It is expected that the match would be funded by borrowing with the revenue costs of the borrowing being mitigated by improved revenue income for example from business rates and council tax. As the project progresses and once confirmation of the funding is confirmed, the detailed business case will be progressed.

5. FINANCIAL IMPLICATIONS

- 5.1. The financial implications are contained within the detail of the report and accompanying appendices.

6. RISKS

- 6.1. There are a number of risks that continue to face Local Government in terms of funding for the provision of local services in the short to medium term, including the future of business rates retention and fair funding review for which further announcements are still to be made. These will be considered in full as part of the medium term financial strategy and the financial planning process for 2022/23 onwards. Whilst there have been announcements of two year funding settlements next year, the detail of what this means for spending plans is not yet known. As announcements are made the detail of the financial projections for future financial years will need to be updated.
- 6.2. The revenue and capital budgets are facing increasing pressures of inflationary costs for example utility and contract costs, in addition to the pay claims for 2022/23 which are still to be finalised and interest rate rises. The 2022/23 annual budget for utility costs across the general fund and housing revenue account total £535,656, the outturn position for 2021/22 was £637,733, an additional £102,077. This is only one area where there is an increased budgetary pressure and therefore early work on the review of the 2022/23 budget will be carried out to update the financial forecasts.
- 6.3. In terms of the risks for the outturn report, the statutory accounts will be subject to external audit review and there is always a risk of adjustments to the accounts that are flagged as part of the audit work.

7. BACKGROUND PAPERS

- 7.1. Budget monitoring reports made during the year.

Area for consideration	Comment
Monitoring Officer Consultation	
Section 151 Officer Consultation	
Existing Council Policies	See background papers
Financial Implications	Within existing budgets
Legal Implications (including human rights)	
Risk Implications	
Equality Issues/EQIA assessment	
Details contained in strategy	
Crime & Disorder	
Every Child Matters	

Appendix A - General Fund Summary out turn 2021/2022

	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £	Comments
Net Cost of Services					
Executive	4,108,536	5,017,678	4,549,391	(468,287)	See Appendix B for details of significant variances.
Housing	1,158,059	1,122,592	819,052	(303,540)	
Inward Investment	1,205,607	1,472,310	1,019,872	(452,438)	
Planning and Growth	427,075	468,238	561,809	93,571	
Customer Services	(545,453)	(651,079)	(463,266)	187,813	
Property and Asset Management	167,560	347,493	640,069	292,576	
Communications, Marketing and Events	777,164	764,835	722,260	(42,575)	
Environmental Services	5,063,126	5,100,809	4,869,675	(231,134)	
	12,361,674	13,642,876	12,718,862	(924,014)	
Non Service Expenditure/Income					
Recharge to HRA	(1,923,233)	(2,088,433)	(1,870,369)	218,064	Recharges to the HRA budget reflect the actuals in the year which were underspent.
Loan Interest Payable	1,229,995	1,229,995	552,607	(677,388)	Interest payable is lower than anticipated due to capital programme slippage on projects funded by borrowing. Also advanced funding from business rate section 31 grants received in year has meant that borrowing to cover cashflow has not been required at the same levels as budget for.
Interest Receivable	(58,967)	(58,967)	(81,699)	(22,732)	Interest received greater than budgeted due to a higher level of cash balances for investment.
Capital Charges Reversal	(1,616,310)	(1,616,310)	(1,675,450)	(59,140)	This is offset by capital charges accounted for within the net cost of services. £60k relates to increased depreciation charges that are offset here.
Revenue Contribution to Capital	0	81,318	189,018	107,700	Additional has been funded from earmarked reserve transfers
Transfers to/(from) Earmarked Reserves	(946,958)	(2,248,250)	(25,923)	2,222,327	The year end outturn reflects the net impact of year end carry forwards from 2020/21 and 2021/22 which would not have been anticipated when the budget for 2021/22 was set.
Transfers to/(from) Collection fund compensation reserve (for impact between years)	0	0	(4,385,304)	(4,385,304)	This mitigates the shortfall in the business rates income and reflects a transfer from the collection fund compensation earmarked reserve established in 2020/21.
Transfers to/(from) General Reserve	0	(215,000)	(226,849)	(11,849)	
Pension Back Funding	2,126,769	2,126,769	2,133,157	6,388	
Contingency	0	0	0	0	
Parish Precepts & Concurrent Grants	539,586	539,586	544,510	4,924	
Provision for Loan Repayment (MRP)	1,558,000	1,558,000	1,462,670	(95,330)	MRP lower than anticipated due to prior year capital programme slippage.
Collection Fund Adjustments	0	0	0	0	
Accounting Adjustments - soft loans, acc absences	0	0	73,803	73,803	This is offset by a reduction in the provision required to fund employee leave and flex balances that are held at the yearend which has been recognised within the net costs of services. This balance offsets this as this provision is an accounting adjustment that should not impact on the General Fund position.
Vacancy Management & Apprenticeship Levy	(279,222)	47,751	44,847	(2,904)	
	629,660	(643,541)	(3,264,981)	(2,621,440)	
Income					
Council Tax - Parishes	(519,506)	(519,506)	(519,506)	0	
Council tax - Borough	(4,865,925)	(4,865,925)	(4,892,861)	(26,936)	£27k reflects the impact of the Collection Fund surplus released in 21/22 to the Council.
Business Rates	(4,507,153)	(4,507,153)	(1,121,849)	3,385,304	This is mitigated by a transfer from the collection fund compensation earmarked reserve established in 2020/21.
Revenue Support Grant	(2,073,588)	(2,073,588)	(2,073,588)	0	
New Homes Bonus	(38,766)	(38,766)	(38,766)	0	
Other Grants and contributions	(883,320)	(883,320)	(622,461)	260,859	The dividend due from Equinox Enterprises in 21/22 was based on anticipated sales in 2021. As sales in 2021 were lower than anticipated the dividend paid over was £206k lower than budget. Whilst all properties have now been sold the funds from these sales have been used by the company to fund ongoing costs rather than requesting further funding from the Council.
	(12,888,258)	(12,888,258)	(9,269,031)	3,619,227	
(Surplus)/Deficit	103,076	111,077	184,850	73,773	

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22**Note 1 Significant variances requiring commentary:**

Significant variances of +/- £20,000 full year variances require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to vire budgets within their areas as required.

Note 2 Support Services Recharges:

Support Services Recharge variances are driven by the variances in direct costs and income identified under those services recharged across the Council at year end and therefore there will be variances reported during the year.

Executive

Executive Team	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	669,143	661,124	693,462	32,338
Non-pay	19,298	17,998	14,124	(3,874)
Gross Direct Income	0	0	(22,149)	(22,149)
Net Direct Expenditure/(Income) Total:	688,441	679,122	685,438	6,316
Support Services Recharges	(688,420)	(688,420)	(685,400)	3,020
Capital Charges	0	0	0	0
Total:	21	(9,298)	38	9,336

£10k of the overspend is being met from reserves as a one-off adjustment, the variance includes a one-off recruitment fee for the appointment of the Major Projects Director paid to agency.

Additional funding following Redmond Review for increased audit costs.

Legal	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	470,805	470,805	767,255	296,450
Gross Direct Income	(35,000)	(35,000)	(127,529)	(92,529)
Net Direct Expenditure/(Income) Total:	435,805	435,805	639,726	203,921
Support Services Recharges	(435,810)	(435,810)	(639,720)	(203,910)
Capital Charges	0	0	0	0
Total:	(5)	(5)	6	11

Additional legal charges from NP Law above contract value for works undertaken in year. This is partially offset by the profit share as seen below and also an element recharged to the HRA. £113k profit share from NP Law not anticipated in the budget due to uncertainty over the amount to be received year-on-year.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Town Centre Initiative	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	0	0	10	10
Net Direct Expenditure/(Income) Total:	0	0	10	10
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	10	10

No significant variances.

Equinox	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	38,000	38,289	289
Non-pay	92,620	54,620	49,921	(4,699)
Gross Direct Income	(92,620)	(92,620)	(132,415)	(39,795)
Net Direct Expenditure/(Income) Total:	0	0	(44,206)	(44,206)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	(44,206)	(44,206)

Budgets forecast revised to reflect expenditure in year relating to the company.

Budget only income to cover the direct costs above and not recognise the management fee covering costs elsewhere in the General Fund (e.g. finance officer costs).

GYBS company	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	0	0	7,461	7,461
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	7,461	7,461
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	7,461	7,461

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Corporate Costs	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	181,801	190,371	196,907	6,536
Gross Direct Income	0	0	(4,820)	(4,820)
Net Direct Expenditure/(Income) Total:	181,801	190,371	192,087	1,716
Support Services Recharges	(181,810)	(181,810)	(192,100)	(10,290)
Capital Charges	0	0	0	0
Total:	(9)	8,561	(13)	(8,574)

No significant variances.

COVID-19 costs	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	764,953	780,930	15,977
Non-pay	50,000	230,047	3,208,103	2,978,056
Gross Direct Income	(745,722)	(745,722)	(4,127,040)	(3,381,318)
Net Direct Expenditure/(Income) Total:	(695,722)	249,278	(138,007)	(387,285)
Support Services Recharges	0	0	257,580	257,580
Capital Charges	0	0	0	0
Total:	(695,722)	249,278	119,573	(129,705)

£30k of staff cost were funded via wider business support funding from additional restriction grant (ARG) that were not budgeted for as the ARG was not planned to occur in 2122 when the budget was set. Overtime £20k over budget as the continuation of the pandemic into 2122 was unknown at budget setting. However, increased costs incurred were offset by increased funding that was provided recognising the ongoing demand.

Actuals in year includes £2m of ARG that wasn't budgeted for as the continuation of the scheme wasn't planned for when the budget was set. This is offset by funding for the ARG scheme below. Remaining £1m costs were due to ongoing COVID projects not anticipated in 2122 when the budget was set which were covered by additional funding as per below.

Actuals in year includes £2.03m of funding for ARG that wasn't budgeted for as the continuation of the scheme wasn't planned for when the budget was set. This is offset in full by the costs within non-pay noted above. Balance of funding is to cover costs not directly attributed to this cost centre, such as funding for sale, fees and charges losses.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Finance	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	652,895	631,700	602,189	(29,511)
Non-pay	370,816	370,816	247,150	(123,666)
Gross Direct Income	(5,000)	(5,000)	(15,260)	(10,260)
Net Direct Expenditure/(Income) Total:	1,018,711	997,516	834,079	(163,437)
Support Services Recharges	(1,018,710)	(1,018,710)	(834,080)	184,630
Capital Charges	0	0	0	0
Total:	1	(21,194)	(1)	21,193

Underspend due to vacancies within the department.

Underspend on Internal Audit costs partly due to re-profiling of audits and underspend on procurement costs. Some of this underspend will be carried forward within earmarked reserves to cover the re-profiling of Internal Audit work into the following financial year/s.

See note 2 at the top of this appendix which covers explanation for change in recharges.

North Quay/Conge Project	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	0	0	103,898	103,898
Gross Direct Income	0	0	(95,971)	(95,971)
Net Direct Expenditure/(Income) Total:	0	0	7,927	7,927
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	7,927	7,927

Expenditure incurred on the North Quay & Conge projects preliminary works ahead of the major capital projects being funded by the Town Deal funding.

Funding secured and received from the Business Rates Pool in year for the North Quay & Conge projects for preliminary works as per above.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

ICT	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	417,018	405,926	321,865	(84,061)
Non-pay	778,791	778,791	816,598	37,807
Gross Direct Income	0	0	(545)	(545)
Net Direct Expenditure/(Income) Total:	1,195,809	1,184,717	1,137,917	(46,800)
Support Services Recharges	(1,238,710)	(1,238,710)	(1,267,710)	(29,000)
Capital Charges	42,896	42,896	129,795	86,899
Total:	(5)	(11,097)	2	11,099

Variance reflects vacancies within the department.
Microsoft licenses have significantly increased in cost above the level budgeted for.

Member Services	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	185,480	180,803	173,030	(7,773)
Non-pay	329,397	342,397	322,354	(20,043)
Net Direct Expenditure/(Income) Total:	514,877	523,200	495,384	(27,816)
Support Services Recharges	(514,880)	(514,880)	(495,380)	19,500
Capital Charges	0	0	0	0
Total:	(3)	8,320	4	(8,316)

Underspends on members allowances and training in the year.

Corporate Strategy	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	89,656	87,003	46,768	(40,235)
Non-pay	4,420	4,420	4,189	(231)
Net Direct Expenditure/(Income) Total:	94,076	91,423	50,957	(40,466)
Support Services Recharges	(94,070)	(94,070)	(50,960)	43,110
Total:	6	(2,647)	(3)	2,644

A vacancy within the service throughout the year has resulted in the underspend.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Elections	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	163,467	160,139	163,516	3,377
Non-pay	122,653	122,653	152,226	29,573
Gross Direct Income	(114,700)	(114,700)	(171,351)	(56,651)
Net Direct Expenditure/(Income) Total:	171,420	168,092	144,392	(23,700)
Support Services Recharges	30,960	30,960	100,300	69,340
Capital Charges	0	0	0	0
Total:	202,380	199,052	244,692	45,640

Increased costs on elections which are recovered by an increase in Cabinet Office funding to cover these.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Human Resources	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	411,525	406,362	392,463	(13,899)
Non-pay	48,896	48,896	40,597	(8,299)
Gross Direct Income	0	0	(26,628)	(26,628)
Net Direct Expenditure/(Income) Total:	460,421	455,258	406,432	(48,826)
Support Services Recharges	(460,420)	(460,420)	(406,440)	53,980
Capital Charges	0	0	0	0
Total:	1	(5,162)	(8)	5,154

HR Manager vacancy for most of current year plus turnover in the team.

Increased Kickstart Scheme grant income which is offset by payroll costs. Funding not utilised in this financial year is being carried forward within earmarked reserves to cover costs in future years.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Total Executive:	(493,335)	415,808	335,481	(80,327)
Total Executive excluding capital charges and recharges:	4,065,639	4,974,782	4,419,596	(80,327)
Total Executive excluding recharges:	4,108,535	5,017,678	4,549,391	(80,327)

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Housing

Housing Needs	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	666,648	646,577	883,877	237,300
Non-pay	339,114	339,114	1,180,107	840,993
Gross Direct Income	(258,410)	(258,410)	(1,573,883)	(1,315,473)
Net Direct Expenditure/(Income) Total:	747,352	727,281	490,101	(237,180)
Support Services Recharges	321,700	321,700	312,670	(9,030)
Capital Charges	19,013	19,013	18,138	(875)
Total:	1,088,065	1,067,994	820,909	(247,085)

Increased temporary staffing levels to reach the current service demand. Pay increased costs are supported from Homelessness grant funding as reflected in the increased income below.

Both Bed & Breakfast and Temporary Accommodation expenditure exceeded the budget provision for 2021/22, by a combined total of £403k. This was mitigated by an increase of income of £403k including £218k being covered by homelessness grant funding, as reflected in the income below. These are demand led services, which received increased requests throughout the year and were also subject to increased summer accommodation price rises. The service also incurred further external staffing fee's totalling £71k, required to support the service demand, which again has been mitigated by income received to cover the increased costs. Due to increase in demand the bad debt has also increased, resulting in a rise in the required bad debt provision of £290k.

Increased income recovery from B&B and temporary accommodation of £490k in line with increased service demand as per above. Increased grant monies received of £826k to aid expenditure relating to homelessness and to support increased staffing levels as shown above within the cost increases.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Housing Strategy	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	176,136	171,699	133,992	(37,707)
Non-pay	43,545	43,545	185,846	142,301
Gross Direct Income	0	0	(126,013)	(126,013)
Net Direct Expenditure/(Income) Total:	219,681	215,244	193,825	(21,419)
Support Services Recharges	88,170	88,170	78,260	(9,910)
Capital Charges	22,603	22,603	23,858	1,255
Total:	330,454	326,017	295,943	(30,074)

Reduced staff pay costs due to staff vacancies in year. There was an increased non-pay cost of £121k as a result of a housing capital scheme that was subsequently aborted. These costs are being supported by the homelessness grant funding as seen below. The abortive costs were as a result of a initial works undertaken on a project aiming to increase homelessness accommodation. However, these surveying works identified that the accommodation was not financially viable for further development. Costs from abortive capital projects need to be met from revenue so these costs had to be reflected within the General Fund service. Variance also includes an increase of £19k due of temporary agency staff being used to cover staff vacancies noted above. Homelessness grant funding used to fund costs in the service.

Traveller's Site/Gapton Hall	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	58,435	58,435	61,665	3,230
Non-pay	55,000	55,000	157,968	102,968
Gross Direct Income	(67,231)	(67,231)	(142,511)	(75,280)
Net Direct Expenditure/(Income) Total:	46,204	46,204	77,123	30,919
Support Services Recharges	37,140	37,140	56,680	19,540
Capital Charges	0	0	0	0
Total:	83,344	83,344	133,803	50,459

The site is now managed by the GYBC. Costs have exceeded original budget allocation due to increased maintenance and utility costs. Increased rental income collected of £25k. Communities Champions grant funding of £92k received to support the development of the site, including funding of site capital improvement works totalling £48k.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Better Care Fund (NEW)	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	101,077	97,869	91,131	(6,738)
Non-pay	26,235	26,235	3,034	(23,201)
Gross Direct Income	(145,216)	(145,216)	(150,214)	(4,998)
Net Direct Expenditure/(Income) Total:	(17,904)	(21,112)	(56,048)	(34,936)
Support Services Recharges	55,620	55,620	47,220	(8,400)
Capital Charges	0	0	0	0
Total:	37,716	34,508	(8,828)	(43,336)

Reduced costs due to fall in service demand as a result of COVID restrictions.

Safe at Home	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	279,548	271,798	227,740	(44,058)
Non-pay	67,638	67,638	38,410	(29,228)
Gross Direct Income	(226,077)	(226,077)	(194,095)	31,982
Net Direct Expenditure/(Income) Total:	121,109	113,359	72,055	(41,304)
Support Services Recharges	94,710	94,710	62,250	(32,460)
Capital Charges	0	0	0	0
Total:	215,819	208,069	134,305	(73,764)

Reduced staff pay cost due to staff vacancies in year.

Reduced costs as a result of reduced staffing levels and completed jobs as a result of COVID restrictions impacted on service demand. This is also reflected in reduced income received below.

Reduced income following COVID restrictions resulting in a fall in demand for services, contractor availability and delays in sourcing materials.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Total Housing:	1,755,398	1,719,932	1,376,132	(343,800)
Total Housing excluding capital charges and recharges:	1,116,442	1,080,976	777,056	(343,800)
Total Housing excluding recharges:	1,158,058	1,122,592	819,052	(343,800)

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Inward Investment

Project Management Office	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	173,894	119,622	(54,272)
Non-pay	0	1,702	709	(993)
Gross Direct Income	0	0	(9,491)	(9,491)
Net Direct Expenditure/(Income) Total:	0	175,596	110,840	(64,756)
Support Services Recharges	0	89,551	60,630	(28,921)
Capital Charges	0	0	0	0
Total:	0	265,147	171,470	(93,677)

A base budget carried forward from 2020/21 was not fully utilised in 2021/22 as expected, as external project manager costs were expensed on individual capital projects.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Projects and Programmes	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	259,445	150,005	138,649	(11,356)
Non-pay	4,159	2,457	57,055	54,598
Gross Direct Income	0	0	(60,995)	(60,995)
Net Direct Expenditure/(Income) Total:	263,604	152,462	134,709	(17,753)
Support Services Recharges	218,850	129,299	272,370	143,071
Capital Charges	0	0	0	0
Total:	482,454	281,761	407,079	125,318

Reduced staff costs due to staff vacancies in the last quarter of the financial year.

Project expenditure for the Learning Hub, which was not within the original 2021/22 base budget, is fully recovered from grant funding as per below.

Project funding for the Learning Hub in 2122 was received which covers expenses noted above.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Future High Street Fund	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Non-pay	0	6,699	53,249	46,550
Gross Direct Income	0	0	(46,550)	(46,550)
Net Direct Expenditure/(Income) Total:	0	6,699	6,699	(0)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	6,699	6,699	(0)

Expenditure relating to feasibility works for Future High Street Fund projects, which is fully funded as noted below.

MHCLG feasibility grant funding for Future High Streets Fund project costs as per above.

Offshore Wind Project	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Pay	50,069	50,069	49,803	(266)
Non-pay	0	0	97,733	97,733
Gross Direct Income	(50,069)	(50,069)	(120,775)	(70,706)
Net Direct Expenditure/(Income) Total:	0	0	26,760	26,760
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	26,760	26,760

Project marketing expenditure in year. All costs fully recovered as noted below and grant funding carried forward from 2021.

£20k of funding has been released from earmarked reserves carried forward from 2020/21. Also received funding for the Innovation project and Enterprise Zone Pot B funding for EEEZ marketing covering the increased costs noted above.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Inclusion Project (ESF)	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	4,481	3,926	(558)	(4,484)
Non-pay	0	0	40	40
Gross Direct Income	0	0	3,040	3,040
Net Direct Expenditure/(Income) Total:	4,481	3,926	2,523	(1,403)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	4,481	3,926	2,523	(1,403)

No significant variances.

Towns Fund	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	0	108,785	132,194	23,409
Gross Direct Income	0	0	(29,157)	(29,157)
Net Direct Expenditure/(Income) Total:	0	108,785	103,037	(5,748)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	108,785	103,037	(5,748)

Cost incurred on Town Deal projects offset by income below.
£23k reimbursement of expenditure on Town Deal projects from Norfolk County Council. Remaining £6k to be carried forward within earmarked reserves to cover costs to be incurred for the committed Ambassador Programme.

Winter Programme - Different Light	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	0	196,068	189,906	(6,162)
Gross Direct Income	0	(196,068)	(192,902)	3,166
Net Direct Expenditure/(Income) Total:	0	0	(2,997)	(2,997)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	(2,997)	(2,997)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Levelling Up	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Gross Direct Income	0	0	(125,000)	(125,000)
Net Direct Expenditure/(Income) Total:	0	0	(125,000)	(125,000)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	0	0	(125,000)	(125,000)

Grant income received in 2021/22 for capacity funding. This will be carried forward within earmarked reserves to be used in 2022/23.

CCTV	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	91,992	91,992	141,225	49,233
Gross Direct Income	(4,000)	(4,000)	(48,400)	(44,400)
Net Direct Expenditure/(Income) Total:	87,992	87,992	92,825	4,833
Support Services Recharges	20,030	20,030	18,170	(1,860)
Capital Charges	0	0	0	0
Total:	108,022	108,022	110,995	2,973

£44k of the variance is for cost incurred in relation to the Safer Streets 3 project. The project was developed in year so was not included in the budget for 2021/22. All expenditure is fully funded as per below. £44k of Safer Streets 3 grant funding received in 2122.

Culture and Leisure	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	(450)	884	1,334
Non-pay	133,944	133,944	119,648	(14,296)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	133,944	133,494	120,532	(12,962)
Support Services Recharges	38,390	38,390	42,470	4,080
Capital Charges	0	0	0	0
Total:	172,334	171,884	163,002	(8,882)

Underspend on budget for utility costs for St Georges Theatre, which have been identified as a budget saving in year.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Voluntary Sector Grants	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	0	0	0	0
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	0	0
Support Services Recharges	7,700	7,700	0	(7,700)
Capital Charges	0	0	0	0
Total:	7,700	7,700	0	(7,700)

No significant variances.

Indoor Leisure - Phoenix Pool & Marina Centre	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	163,710	244,160	303,399	59,239
Gross Direct Income	0	0	(149,385)	(149,385)
Net Direct Expenditure/(Income) Total:	163,710	244,160	154,014	(90,146)
Support Services Recharges	76,890	76,890	87,920	11,030
Capital Charges	33,291	33,291	89,915	56,624
Total:	273,891	354,341	331,849	(22,492)

Within this non-pay budget line there has been additional expenditure in year, which related to COVID leisure grants, paid over in year to Great Yarmouth Borough Council's leisure provider. There is also an underspend in year on repairs and maintenance for the Phoenix Fitness leisure centre and works have not been completed at yet. This underspend is to be carried forward within earmarked reserves to complete the repairs in 2022/23 financial year.

COVID grant funding received in year and paid out in year with no impact to the Council.

Depreciation increased from budget in line with completed capital project spend in prior years.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Neighbourhood Management	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	262,853	256,198	220,452	(35,746)
Non-pay	206,848	206,848	476,427	269,579
Gross Direct Income	(113,000)	(113,000)	(512,972)	(399,972)
Net Direct Expenditure/(Income) Total:	<u>356,701</u>	<u>350,046</u>	<u>183,907</u>	<u>(166,139)</u>
Support Services Recharges	1,050	1,050	(18,430)	(19,480)
Capital Charges	0	0	0	0
Total:	<u><u>357,751</u></u>	<u><u>351,096</u></u>	<u><u>165,477</u></u>	<u><u>(185,619)</u></u>

Establishment underspend due to reduction in staff which is expected to remain whilst service delivery is under review.

Community Champions funding covers spending and as well as covering an element of the pay costs above. Some of this is to be carried forward within earmarked reserves to finance works in the following financial year/s.

Waterways	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	16,112	16,475	363
Non-pay	107,853	107,853	116,163	8,310
Gross Direct Income	(50,853)	(66,965)	(164,243)	(97,278)
Net Direct Expenditure/(Income) Total:	<u>57,000</u>	<u>57,000</u>	<u>(31,605)</u>	<u>(88,605)</u>
Support Services Recharges	12,870	12,870	16,970	4,100
Capital Charges	53,000	53,000	42,499	(10,501)
Total:	<u><u>122,870</u></u>	<u><u>122,870</u></u>	<u><u>27,864</u></u>	<u><u>(95,006)</u></u>

Full funding received from HLF for the Waterways project in line with funding agreement above claims made.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Conservation	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	151,017	147,210	139,928	(7,282)
Non-pay	95,054	115,054	231,196	116,142
Gross Direct Income	(66,667)	(66,667)	(200,727)	(134,060)
Net Direct Expenditure/(Income) Total:	179,404	195,597	170,397	(25,200)
Support Services Recharges	61,120	61,120	41,180	(19,940)
Capital Charges	25,408	25,408	25,408	0
Total:	265,932	282,125	236,985	(45,140)

£18k incurred for Wintergardens development stage works, £26k expenditure for Trees for Cities project, and £111k costs for the Heritage Action Zone (HAZ) projects which were not budgeted for but which are all fully funded as per below. (£40k) repairs and maintenance works were not undertaken in year but the works need to be completed so this is carried forward within earmarked reserves.

As above £18k Wintergardens development stage grant, £111k HAZ grant and £26k Trees for City grant funding has been received in year that was not budgeted for but fully offsets increased costs in year as noted above. A further £25k of HAZ funding was received in 2020/21 was utilised for cost in year that were originally going to be met from Councils budget. As the £25k funding is now not available to cover costs as anticipated in 2022/23 the £25k budget has been carried forward within earmarked reserves to cover this shortfall in 2022/23.

Economic Development	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	103,409	101,191	106,855	5,664
Non-pay	1,800	1,800	2,245	445
Gross Direct Income	(10,014)	(10,014)	(13,908)	(3,894)
Net Direct Expenditure/(Income) Total:	95,195	92,977	95,193	2,216
Support Services Recharges	154,410	154,410	127,480	(26,930)
Capital Charges	0	0	0	0
Total:	249,605	247,387	222,673	(24,714)

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Enterprise GY	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	1,877	1,877	593	(1,284)
Gross Direct Income	0	0	(375)	(375)
Net Direct Expenditure/(Income) Total:	1,877	1,877	218	(1,659)
Support Services Recharges	7,700	7,700	0	(7,700)
Capital Charges	0	0	0	0
Total:	9,577	9,577	218	(9,359)

No significant variances.

Enterprise Zone	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	1,350,000	1,350,000	791,172	(558,828)
Gross Direct Income	(1,600,000)	(1,600,000)	(971,176)	628,824
Net Direct Expenditure/(Income) Total:	(250,000)	(250,000)	(180,004)	69,996
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	(250,000)	(250,000)	(180,004)	69,996
Total Inward Investment:	1,804,617	2,071,320	1,668,632	(402,688)
Total Inward Investment excluding capital charges and recharges:	1,093,908	1,360,611	862,050	(402,688)
Total Inward Investment excluding recharges:	1,205,607	1,472,310	1,019,872	(402,688)

The costs incurred reflected costs incurred by the Council, Norfolk County Council & the Local Enterprise Partnership as part of the Enterprise Zone agreement. As noted below costs are restricted by the funds available for business rates received in year. As income was lower than anticipated so are the costs recognised.

This reflects business rates income from Enterprise Zones within the borough which are ringfenced. The income received is impact by fluctuations in the rateable values and reliefs granted to properties within the zones. The budget was set reflecting rates anticipated at the time of budget setting but these have not been achieved. Spend is restricted to the funds received therefore as noted above the costs incurred are also lower than budgeted for.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22**Planning and Growth**

Building Control	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	254,661	252,701	276,544	23,843
Non-pay	30,236	30,236	49,173	18,937
Gross Direct Income	(302,976)	(302,976)	(234,981)	67,995
Net Direct Expenditure/(Income) Total:	<u>(18,079)</u>	<u>(20,039)</u>	<u>90,736</u>	<u>110,775</u>
Support Services Recharges	181,080	181,080	96,700	(84,380)
Capital Charges	0	0	0	0
Total:	<u>163,001</u>	<u>161,041</u>	<u>187,436</u>	<u>26,395</u>

Additional costs of casual workers incurred due to staff sickness, maternity cover and business need throughout the year. These costs were funded from pay savings in other areas of the planning & growth service.

Increase in bad debt provision.

Under recovery of income is due to lower than budgeted fee income £53k and reduced income generated from work on behalf of other authorities £10k. Also a further £4k has not been generated as fire risk assessments are no longer undertaken by this department.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Development Control	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	654,693	648,363	595,082	(53,281)
Non-pay	34,201	34,201	44,448	10,247
Gross Direct Income	(565,292)	(565,292)	(471,585)	93,707
Net Direct Expenditure/(Income) Total:	<u>123,602</u>	<u>117,272</u>	<u>167,944</u>	<u>50,672</u>
Support Services Recharges	168,630	168,630	228,630	60,000
Capital Charges	0	0	0	0
Total:	<u>292,232</u>	<u>285,902</u>	<u>396,574</u>	<u>110,672</u>

Post savings achieved during the year were used to fund additional pay costs in this and other areas of the planning & growth service. Some of the underspend is carried forward within earmarked reserves to 2022-23 to fund continuing staff pressures in all Planning & Growth areas.

Under recovery of income due to lower than budgeted fee income including fall in pre-applications being received.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Land Charges	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	50,035	50,143	60,146	10,003
Non-pay	43,082	43,082	45,368	2,286
Gross Direct Income	(138,154)	(138,154)	(165,079)	(26,925)
Net Direct Expenditure/(Income) Total:	<u>(45,037)</u>	<u>(44,929)</u>	<u>(59,565)</u>	<u>(14,636)</u>
Support Services Recharges	47,760	47,760	56,730	8,970
Capital Charges	0	0	0	0
Total:	<u>2,723</u>	<u>2,831</u>	<u>(2,835)</u>	<u>(5,666)</u>

Land charge fee receipts are above budgeted levels which has been attributed to the increase demand before the end of stamp duty relief in early December.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Strategic Planning	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	283,962	277,307	262,879	(14,428)
Non-pay	104,356	160,356	159,130	(1,226)
Gross Direct Income	(21,729)	(21,729)	(60,897)	(39,168)
Net Direct Expenditure/(Income) Total:	366,589	415,934	361,112	(54,822)
Support Services Recharges	116,690	116,690	46,380	(70,310)
Capital Charges	0	0	1,582	1,582
Total:	483,279	532,624	409,074	(123,550)
Total Planning and Growth:	941,235	982,398	990,249	7,851
Total Planning and Growth excluding capital charges and recharges:	427,075	468,238	560,227	7,851
Total Planning and Growth excluding recharges:	427,075	468,238	561,809	7,851

One vacancy held in early part of year contributed to funding of additional pay costs in other areas of the planning & growth service. This underspend is principally due to unused base budget which relates to the two year Local Plan examination programme (£16k) which was delayed by the Planning Inspectorate and expenditure relating to the Neighbourhood Plan £25k. The £25k increase is offset by income received as per below. The £16k underspend is carried forward within the earmarked reserves to 22/23 to fund the continued costs of the statutory work programme. This increased income position is due to a number of factors: (a) a contribution by an external organisation for the Local Housing Needs Assessment (£9k); (b) the recovery of Neighbourhood Plan costs (£25k) as noted above; and (c) the recovery of higher education fees from another local authority (£8.5k). The £8.5k has been carried forward within earmarked reserves for future training needs.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Customer Services

Benefits	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	593,279	574,407	601,004	26,597
Non-pay	22,538,189	22,538,189	20,406,041	(2,132,148)
Gross Direct Income	(23,223,212)	(23,223,212)	(20,985,555)	2,237,657
Net Direct Expenditure/(Income) Total:	(91,744)	(110,616)	21,490	132,106
Support Services Recharges	186,517	186,517	151,701	(34,816)
Capital Charges	0	0	0	0
Total:	94,773	75,901	173,191	97,290

£10k of the overspend is covered by funding from Verify Earnings and Pensions fund, included in income below. Overspend on training of £7k due to changes in regulations and schemes in the year requiring staff training.

Payments out are driven by demand from housing benefits claims in year. Costs are largely covered by housing subsidy received, as reflected in the income variance below.

Increased housing benefit subsidy for increased housing benefit claim payments as per above. Also includes £140k funding for new subsidy allocation for increase in demand due to COVID.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Crematorium and Cemeteries	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	225,337	217,647	226,640	8,993
Non-pay	600,229	600,229	646,911	46,682
Gross Direct Income	(1,601,739)	(1,601,739)	(1,498,896)	102,843
Net Direct Expenditure/(Income) Total:	(776,173)	(783,863)	(625,345)	158,518
Support Services Recharges	185,040	185,040	160,220	(24,820)
Capital Charges	72,149	72,149	71,157	(992)
Total:	(518,984)	(526,674)	(393,968)	132,706

Funeral expense costs exceeded budget.

Demand led income was lower than anticipated when the budget was set.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Customer Services	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	652,021	629,597	603,249	(26,348)
Non-pay	12,683	12,683	10,288	(2,395)
Gross Direct Income	0	0	(4,427)	(4,427)
Net Direct Expenditure/(Income) Total:	<u>664,704</u>	<u>642,280</u>	<u>609,111</u>	<u>(33,169)</u>
Support Services Recharges	(664,700)	(664,700)	(609,110)	55,590
Capital Charges	0	0	0	0
Total:	<u>4</u>	<u>(22,420)</u>	<u>1</u>	<u>22,421</u>

Underspend due to vacancies in first quarter of the financial year which were subsequently filled.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Support Services	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	163,601	155,956	152,147	(3,809)
Non-pay	35,682	35,682	35,850	168
Gross Direct Income	0	0	(545)	(545)
Net Direct Expenditure/(Income) Total:	<u>199,283</u>	<u>191,638</u>	<u>187,451</u>	<u>(4,187)</u>
Support Services Recharges	(202,550)	(202,550)	(190,300)	12,250
Capital Charges	3,267	3,267	2,856	(411)
Total:	<u>0</u>	<u>(7,645)</u>	<u>7</u>	<u>7,652</u>

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Car Parks	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	436,269	422,059	410,078	(11,981)
Non-pay	975,685	965,767	868,093	(97,674)
Gross Direct Income	(2,511,826)	(2,511,826)	(2,416,762)	95,064
Net Direct Expenditure/(Income) Total:	<u>(1,099,872)</u>	<u>(1,124,000)</u>	<u>(1,138,590)</u>	<u>(14,590)</u>
Support Services Recharges	404,590	404,590	262,150	(142,440)
Capital Charges	44,213	44,213	46,632	2,419
Total:	<u>(651,069)</u>	<u>(675,197)</u>	<u>(829,808)</u>	<u>(154,611)</u>

Reduced overtime costs following revised working schedules for permanent positions.

Reduced income in first quarter due to Covid-19 restrictions. Over the year gradual relaxing of the COVID restrictions resulted in levels in line with expectations by year end.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Revenues	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	730,541	705,674	729,267	23,593
Non-pay	310,104	310,104	250,415	(59,689)
Gross Direct Income	(601,925)	(601,925)	(617,709)	(15,784)
Net Direct Expenditure/(Income) Total:	<u>438,720</u>	<u>413,853</u>	<u>361,973</u>	<u>(51,880)</u>
Support Services Recharges	800,610	800,610	464,580	(336,030)
Capital Charges	0	0	0	0
Total:	<u>1,239,330</u>	<u>1,214,463</u>	<u>826,553</u>	<u>(387,910)</u>

Underspends on legal and recovery costs are due to an over accrual of costs for 2021 which were lower than anticipated.

Summons fees were lower than anticipated (£37k), due to reduction in costs incurred as reflected above. Also ad-hoc income included within the budget did not materialise (£22k).

See note 2 at the top of this appendix which covers explanation for change in recharges.

Total Customer Services:	164,054	58,428	(224,025)	(282,453)
Total Customer Services excluding capital charges and recharges:	(665,082)	(770,708)	(583,911)	(282,453)
Total Customer Services excluding recharges:	(545,453)	(651,079)	(463,266)	(282,453)

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Property and Asset Management

Public Toilets	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	195,620	195,620	188,985	(6,635)
Gross Direct Income	(4,000)	(4,000)	(889)	3,111
Net Direct Expenditure/(Income) Total:	191,620	191,620	188,096	(3,524)
Support Services Recharges	42,980	42,980	43,640	660
Capital Charges	163,129	163,129	153,448	(9,681)
Total:	397,729	397,729	385,184	(12,545)

No significant variance.

Repairs and Maintenance	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	24,580	24,580	43,190	18,610
Gross Direct Income	(97,572)	(97,572)	(144,521)	(46,949)
Net Direct Expenditure/(Income) Total:	(72,992)	(72,992)	(101,331)	(28,339)
Support Services Recharges	52,180	52,180	61,170	8,990
Capital Charges	253,632	253,632	204,810	(48,822)
Total:	232,820	232,820	164,649	(68,171)

Increase in bad debt provision required.

Profit share income received for 20-21 was higher than year-end accrual which was based on the GYN financial estimates provided at for the 20-21 financial yearend.

Depreciation increased from budget in line with completed capital project spend in prior years.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Footway Lighting	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Non-pay	193,273	193,273	168,028	(25,245)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	193,273	193,273	168,028	(25,245)
Support Services Recharges	55,150	55,150	63,070	7,920
Capital Charges	74,179	74,179	69,976	(4,203)
Total:	322,602	322,602	301,074	(21,528)

Overspend of electricity costs £17k mitigated by an underspend for repairs and maintenance of (£41k).

Coastal Protection	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Pay	56,620	55,511	38,972	(16,539)
Non-pay	101,445	101,445	106,030	4,585
Gross Direct Income	(550)	(550)	(32,818)	(32,268)
Net Direct Expenditure/(Income) Total:	157,515	156,406	112,184	(44,222)
Support Services Recharges	51,220	51,220	52,410	1,190
Capital Charges	362,692	362,692	362,692	0
Total:	571,427	570,318	527,286	(43,032)

This underspend is due to a vacancy during the year. This post has now been filled.

Grant income received in relation to costs incurred in prior years for which no accrual has been made. £30k of this income is carried forward within the coastal protection earmarked reserve.

Community Centres	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Non-pay	10,799	9,960	13,713	3,753
Gross Direct Income	(8,274)	(8,274)	(10,075)	(1,801)
Net Direct Expenditure/(Income) Total:	2,525	1,686	3,638	1,952
Support Services Recharges	9,580	9,580	7,810	(1,770)
Capital Charges	27,142	27,142	11,989	(15,153)
Total:	39,247	38,408	23,437	(14,971)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Council Offices - Town Hall	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	165,529	168,565	181,845	13,280
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	165,529	168,565	181,845	13,280
Support Services Recharges	(214,540)	(214,540)	(207,580)	6,960
Capital Charges	49,010	49,010	25,744	(23,266)
Total:	(1)	3,035	9	(3,026)

Costs for repairs and maintenance higher than budgeted.

Depreciation increased from budget in line with completed capital project spend in prior years.

Council Offices - Greyfriars	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Non-pay	110,112	110,112	72,737	(37,375)
Net Direct Expenditure/(Income) Total:	110,112	110,112	72,737	(37,375)
Support Services Recharges	(117,820)	(117,820)	(80,450)	37,370
Capital Charges	7,710	7,710	7,710	0
Total:	2	2	(3)	(5)

A number of costs were lower than anticipated when the budget was set, namely electricity & gas costs by (£12k, repairs and maintenance by (£19k) and water & sewerage by (£8k), which have resulted in this underspend.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Council Offices - Maritime House	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Non-pay	43,636	43,636	41,134	(2,502)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	43,636	43,636	41,134	(2,502)
Support Services Recharges	(48,190)	(48,190)	11,080	59,270
Capital Charges	4,560	4,560	4,560	0
Total:	6	6	56,774	56,768

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Council Offices - Catalyst Centre	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	48,443	48,443	51,011	2,568
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	48,443	48,443	51,011	2,568
Support Services Recharges	(52,400)	(52,400)	(54,810)	(2,410)
Capital Charges	3,958	3,958	3,797	(161)
Total:	1	1	(2)	(3)

No significant variances.

Beach Huts	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Pay	0	0	474	474
Non-pay	45,919	45,919	17,595	(28,324)
Gross Direct Income	(61,940)	(61,940)	(156,041)	(94,101)
Net Direct Expenditure/(Income) Total:	(16,021)	(16,021)	(137,972)	(121,951)
Support Services Recharges	21,950	21,950	25,130	3,180
Capital Charges	0	0	0	0
Total:	5,929	5,929	(112,842)	(118,771)

Lower than expected costs for the Handyman has resulted in a budget saving for the year.

This over recovery of income is due to the proceeds from sales of beach huts (under the capital threshold of £10k) and rental & ground rents.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Easter Fayre	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	0	0	0	0
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	0	0
Support Services Recharges	0	0	5,450	5,450
Capital Charges	0	0	0	0
Total:	0	0	5,450	5,450

Markets	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	72,445	70,227	69,658	(569)
Non-pay	256,154	256,154	211,511	(44,643)
Gross Direct Income	(259,759)	(259,759)	(124,214)	135,545
Net Direct Expenditure/(Income) Total:	68,840	66,622	156,956	90,334
Support Services Recharges	57,540	57,540	62,450	4,910
Capital Charges	4,820	4,820	4,820	0
Total:	131,200	128,982	224,226	95,244

Savings in refuse collections (£16k), services general (£13k) and repairs and maintenance (£16k) have created this underspend. Income received is lower than budget due to COVID and the redevelopment of the market site.

Go Trade	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	20,161	20,161	12,473	(7,688)
Non-pay	36,588	36,588	34,052	(2,536)
Gross Direct Income	(39,154)	(39,154)	(42,522)	(3,368)
Net Direct Expenditure/(Income) Total:	17,595	17,595	4,003	(13,592)
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	17,595	17,595	4,003	(13,592)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Bretts	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	44,443	44,443	31,623	(12,820)
Gross Direct Income	(56,209)	(56,209)	(43,649)	12,560
Net Direct Expenditure/(Income) Total:	<u>(11,766)</u>	<u>(11,766)</u>	<u>(12,027)</u>	<u>(261)</u>
Support Services Recharges	7,160	7,160	10,050	2,890
Total:	<u>(4,606)</u>	<u>(4,606)</u>	<u>(1,977)</u>	<u>2,629</u>

These variances relate to the 20-21 actual charges which were lower than the year-end accruals but in turn resulted in lower than expected recovery of income.

Courts	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	7,290	7,290	29,144	21,854
Gross Direct Income	(14,670)	(14,670)	(15,186)	(516)
Net Direct Expenditure/(Income) Total:	<u>(7,380)</u>	<u>(7,380)</u>	<u>13,957</u>	<u>21,337</u>
Support Services Recharges	7,880	7,880	11,440	3,560
Capital Charges	0	0	0	0
Total:	<u>500</u>	<u>500</u>	<u>25,397</u>	<u>24,897</u>

This overspend is due to increased cost on utilities of £14k (these are offset by service recharges below in income) and business rate charges of £4k as the premises were unoccupied for part of the year.

Actual includes £10k increased service charges recovering the increased costs incurred as per above. This is offsetting the lost rental income on the properties due to voids in year.

South Denes Energy Park	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	2,869	9,981	7,757	(2,224)
Gross Direct Income	(8,004)	(8,004)	(8,004)	0
Net Direct Expenditure/(Income) Total:	<u>(5,135)</u>	<u>1,977</u>	<u>(247)</u>	<u>(2,224)</u>
Support Services Recharges	54,050	54,050	10,590	(43,460)
Capital Charges	0	0	0	0
Total:	<u>48,915</u>	<u>56,027</u>	<u>10,343</u>	<u>(45,684)</u>

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Factory Units	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	42,207	42,207	236,749	194,542
Gross Direct Income	(134,451)	(134,451)	(106,329)	28,122
Net Direct Expenditure/(Income) Total:	(92,244)	(92,244)	130,419	222,663
Support Services Recharges	17,930	17,930	23,120	5,190
Capital Charges	0	0	0	0
Total:	(74,314)	(74,314)	153,539	227,853

Savings gained by the end of the rental of Sinclair Court (£18k) have been off-set by dilapidation costs of £75k which are anticipated due to the surrender of this site. Increase in bad debt provision required included.

Rental income has reduced due to the end of the rental of Sinclair Court £21k and other income reduced due to void factory units £4k.

Minerva House	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	8,400	8,400	6,393	(2,007)
Gross Direct Income	(65,575)	(65,575)	(66,144)	(569)
Net Direct Expenditure/(Income) Total:	(57,175)	(57,175)	(59,751)	(2,576)
Support Services Recharges	8,840	8,840	7,840	(1,000)
Capital Charges	0	0	0	0
Total:	(48,335)	(48,335)	(51,911)	(3,576)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Corporate Estates	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	20	20	10	(10)
Non-pay	432,695	435,999	840,831	404,832
Gross Direct Income	(2,302,177)	(2,302,177)	(2,432,276)	(130,099)
Net Direct Expenditure/(Income) Total:	<u>(1,869,462)</u>	<u>(1,866,158)</u>	<u>(1,591,435)</u>	<u>274,723</u>
Support Services Recharges	505,180	505,180	687,240	182,060
Capital Charges	13,869	13,869	34,804	20,935
Total:	<u><u>(1,350,413)</u></u>	<u><u>(1,347,109)</u></u>	<u><u>(869,391)</u></u>	<u><u>477,718</u></u>

This overspend is due to electricity costs £36k, business rate charges £90k and water cost £21k being higher than budgeted for due to properties being empty so the Council has to cover the standing costs. Cost have increased on repairs and maintenance £26k and rents payable of £23k, which is recovered below in income. This figure is also increased by £216k for a bad debts provision based on the yearend debt position.

New leases and increased charges on existing leases improved the income position by (£215k) as well as increased recharging of costs being recovered of (£57k). However, £98k income lost from properties being void in year and income incentives not being achieved from advertising, events and beach concessions totalling £47k. Finally, there is replacement tree grant for (£20k) which is being carried forward with earmarked reserves.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Depreciation increased from budget in line with completed capital project spend in prior years.

Onians	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	1,492	1,492	3,612	2,120
Gross Direct Income	(10,800)	(10,800)	(9,444)	1,356
Net Direct Expenditure/(Income) Total:	<u>(9,308)</u>	<u>(9,308)</u>	<u>(5,832)</u>	<u>3,476</u>
Support Services Recharges	7,880	7,880	9,410	1,530
Capital Charges	0	0	0	0
Total:	<u><u>(1,428)</u></u>	<u><u>(1,428)</u></u>	<u><u>3,578</u></u>	<u><u>5,006</u></u>

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Property Services	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	1,011,788	998,742	759,163	(239,579)
Non-pay	40,407	37,371	50,142	12,771
Gross Direct Income	(293,281)	(293,281)	(64,151)	229,130
Net Direct Expenditure/(Income) Total:	758,914	742,832	745,155	2,323
Support Services Recharges	(758,910)	(758,910)	(745,150)	13,760
Capital Charges	0	0	0	0
Total:	4	(16,078)	5	16,083

Vacancies held during the year have resulted in pay underspends but these have been mitigated by an under recovery of income, as per below, from the Housing Revenue Account & capital projects.

As noted above.

Beacon Park	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Non-pay	236,458	236,458	301,085	64,627
Gross Direct Income	(1,143,589)	(1,143,589)	(1,230,547)	(86,958)
Net Direct Expenditure/(Income) Total:	(907,131)	(907,131)	(929,463)	(22,332)
Support Services Recharges	70,010	70,010	61,050	(8,960)
Capital Charges	167,536	167,536	167,469	(67)
Total:	(669,585)	(669,585)	(700,944)	(31,359)

The sale of the remaining unit contributed to savings in electricity (£22k), water (£11k) and business rate charge (£32k) but incurred agency costs of £14k. Professional fee costs of £86k have also been incurred above budget which have been recharged and are reflected below. The bad debt provision increased by £33k.

The over recovery of income is principally due to the recovery of costs for vacant premises from the Pot B (LEP) of (£17k) and recovery of costs (£83k) from external organisations as mentioned above. This is offset by a loss of rent due to void properties of £17k and service charges not being recovered of £10k.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Property Building Services	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	467,136	461,736	501,368	39,632
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	467,136	461,736	501,368	39,632
Support Services Recharges	0	0	0	0
Capital Charges	0	0	0	0
Total:	467,136	461,736	501,368	39,632

The overspend is due to increased charges for the Public Works Team of £47k, sand management costs of £17k. An underspend for street furniture of (£25k) offsets this overspend.

Housing Asset Team	Original Budget 2021/22	Current Budget 2021/22	Out turn 2021/22	Full Year Variance
	£	£	£	£
Gross Direct Expenditure:				
Pay	674,914	674,914	428,301	(246,613)
Non-pay	104,000	122,088	66,596	(55,492)
Gross Direct Income	(920,114)	(754,914)	(446,962)	307,952
Net Direct Expenditure/(Income) Total:	(141,200)	42,088	47,935	5,847
Support Services Recharges	0	(165,200)	0	165,200
Capital Charges	0	0	0	0
Total:	(141,200)	(123,112)	47,935	171,047

Savings have been achieved due to vacancies and lower than budgeted non-pay expenditure but these in turn have reduced the income from the recharge of these works to the Housing Revenue Account.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Total Property and Asset Management:	(54,769)	(48,877)	697,189	746,066
Total Property and Asset Management excluding capital charges and recharges:	(964,676)	(793,584)	(419,589)	746,066
Total Property and Asset Management excluding recharges:	167,561	338,653	632,229	746,066

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Communications, Marketing and Events

Communications	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	195,145	195,817	188,723	(7,094)
Non-pay	11,924	11,924	17,332	5,408
Gross Direct Income	(5,000)	(5,000)	(510)	4,491
Net Direct Expenditure/(Income) Total:	202,069	202,741	205,545	2,804
Support Services Recharges	(202,070)	(202,070)	(205,540)	(3,470)
Capital Charges	0	0	0	0
Total:	(1)	671	5	(666)

No significant variances.

Print and Design	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	164,100	159,064	161,754	2,690
Non-pay	56,774	63,774	47,699	(16,075)
Gross Direct Income	(23,500)	(23,500)	(14,155)	9,345
Net Direct Expenditure/(Income) Total:	197,374	199,338	195,297	(4,041)
Support Services Recharges	(197,370)	(197,370)	(195,290)	2,080
Capital Charges	0	0	0	0
Total:	4	1,968	7	(1,961)

New plotter lease agreement was delayed reducing costs in 2021/22 than those anticipated when the budget was set (the lease started in 2022/23).

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Tourism	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	90,116	85,139	94,351	9,212
Non-pay	235,527	231,527	90,096	(141,431)
Gross Direct Income	(170,960)	(170,960)	(41,319)	129,641
Net Direct Expenditure/(Income) Total:	<u>154,683</u>	<u>145,706</u>	<u>143,128</u>	<u>(2,578)</u>
Support Services Recharges	247,120	247,120	197,270	(49,850)
Capital Charges	0	0	0	0
Total:	<u><u>401,803</u></u>	<u><u>392,826</u></u>	<u><u>340,398</u></u>	<u><u>(52,428)</u></u>

Events had to be cancelled due to COVID, including the Wheels Festival. The Tourist Information Centre will remain closed for the year so no costs from tickets purchased to be resold, offset by reduced income.

As above, no income from the events that had to be cancelled due to COVID. The Tourist Information Centre will remain closed for the year so no income from ticket sales.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Civic and Portering	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	186,464	180,078	181,522	1,444
Non-pay	37,098	37,498	30,581	(6,917)
Gross Direct Income	(7,000)	(7,000)	(30,682)	(23,682)
Net Direct Expenditure/(Income) Total:	<u>216,562</u>	<u>210,576</u>	<u>181,421</u>	<u>(29,155)</u>
Support Services Recharges	(216,560)	(216,560)	(181,420)	35,140
Capital Charges	0	0	0	0
Total:	<u><u>2</u></u>	<u><u>(5,984)</u></u>	<u><u>1</u></u>	<u><u>5,985</u></u>

Porters welfare and support COVID grant that was not anticipated when the budget was set.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Mayor	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	7,299	7,299	10,444	3,145
Gross Direct Income	0	0	(50)	(50)
Net Direct Expenditure/(Income) Total:	7,299	7,299	10,394	3,095
Support Services Recharges	15,470	15,470	16,230	760
Capital Charges	0	0	0	0
Total:	22,769	22,769	26,624	3,855

No significant variances.

Events	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	1,229	1,229
Non-pay	5,875	5,875	12,778	6,903
Gross Direct Income	(6,700)	(6,700)	(27,534)	(20,834)
Net Direct Expenditure/(Income) Total:	(825)	(825)	(13,527)	(12,702)
Support Services Recharges	122,110	122,110	113,040	(9,070)
Capital Charges	0	0	0	0
Total:	121,285	121,285	99,513	(21,772)

The budget assumed that COVID may continue to impact on events in 2021/22 and so a prudent budget was set. However, there has been an increase in weddings and room hire bookings since the end of restrictions.

Total Communications, Marketing and Events:	545,862	533,535	466,550	(66,985)
Total Communications, Marketing and Events excluding capital charges and recharges:	1,033,994	991,239	942,706	(66,985)
Total Communications, Marketing and Events excluding recharges:	777,162	764,835	722,260	(66,985)

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Environmental Services

Environmental Health	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	1,157,853	1,153,898	1,128,174	(25,724)
Non-pay	842,104	886,235	862,345	(23,890)
Gross Direct Income	(120,034)	(120,034)	(117,461)	2,573
Net Direct Expenditure/(Income) Total:	1,879,923	1,920,099	1,873,059	(47,040)
Support Services Recharges	303,460	303,460	250,700	(52,760)
Capital Charges	9,340	9,340	10,167	827
Total:	2,192,723	2,232,899	2,133,926	(98,973)

Variance reflects vacancies within the department.
Internal drainage board levy cost £20k less than estimated. Health and safety advice now provided in-house saving £8k.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Selective Licensing	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	45,474	44,365	22,020	(22,345)
Non-pay	3,010	3,010	4,598	1,588
Gross Direct Income	(50,000)	(50,000)	(153,483)	(103,483)
Net Direct Expenditure/(Income) Total:	(1,516)	(2,625)	(126,865)	(124,240)
Support Services Recharges	32,780	32,780	2,540	(30,240)
Capital Charges	0	0	0	0
Total:	31,264	30,155	(124,325)	(154,480)

Variance reflects vacancies within the department.

The surplus income from this service is transferred to earmarked reserves to fund the scheme in future financial years.

See note 2 at the top of this appendix which covers explanation for change in recharges.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Grounds Maintenance	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	589,384	589,384	605,365	15,981
Gross Direct Income	(39,950)	(39,950)	(72,963)	(33,013)
Net Direct Expenditure/(Income) Total:	549,434	549,434	532,401	(17,033)
Support Services Recharges	23,200	23,200	17,410	(5,790)
Capital Charges	82,075	82,075	75,485	(6,590)
Total:	654,709	654,709	625,296	(29,413)

Additional tree works costs of £27k fully recharged to NCC. Partially offset by an £8k reduction in insurance costs.

Additional tree works fully recharged to NCC increasing income by £27k.

Street Cleansing	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	664,521	664,521	664,459	(62)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	664,521	664,521	664,459	(62)
Support Services Recharges	18,890	18,890	15,390	(3,500)
Capital Charges	0	0	0	0
Total:	683,411	683,411	679,849	(3,562)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Waste Management	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	176,239	98,345	100,439	2,094
Non-pay	2,866,915	2,866,915	3,054,780	187,865
Gross Direct Income	(1,629,750)	(1,554,974)	(1,787,500)	(232,526)
Net Direct Expenditure/(Income) Total:	1,413,404	1,410,286	1,367,719	(42,567)
Support Services Recharges	141,620	141,620	134,720	(6,900)
Capital Charges	18,011	18,011	20,051	2,040
Total:	1,573,035	1,569,917	1,522,490	(47,427)

A cost of £141k from GYBS for the Council's share of their financial loss incurred in 2020/21 and 2021/22. An additional £27k for COVID recovery payment made to NEWS. £69k additional income from recycling credits due to an increase in value of materials. Garden bin subscriptions have increased by £67k due to an increase in uptake of the service. Also £100k profit share was received from NEWS for 2020/21 that had not been anticipated.

Parks and Outdoor spaces	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	197,411	197,411	192,939	(4,472)
Gross Direct Income	0	0	0	0
Net Direct Expenditure/(Income) Total:	197,411	197,411	192,939	(4,472)
Support Services Recharges	35,860	35,860	33,430	(2,430)
Capital Charges	3,522	3,522	3,412	(110)
Total:	236,793	236,793	229,781	(7,012)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Out turn 2021/22

Outdoor Sports	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	0	0	0	0
Non-pay	410,059	414,173	420,746	6,573
Gross Direct Income	(89,684)	(89,684)	(85,652)	4,032
Net Direct Expenditure/(Income) Total:	320,375	324,489	335,094	10,605
Support Services Recharges	44,860	44,860	39,990	(4,870)
Capital Charges	55,285	55,285	62,676	7,391
Total:	420,520	424,634	437,760	13,126

No significant variances.

Licensing	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Full Year Variance £
Gross Direct Expenditure:				
Pay	111,385	109,002	103,758	(5,244)
Non-pay	29,833	29,833	26,798	(3,035)
Gross Direct Income	(269,874)	(269,874)	(271,478)	(1,604)
Net Direct Expenditure/(Income) Total:	(128,656)	(131,039)	(140,923)	(9,884)
Support Services Recharges	120,420	120,420	174,430	54,010
Capital Charges	0	0	0	0
Total:	(8,236)	(10,619)	33,507	44,126

See note 2 at the top of this appendix which covers explanation for change in recharges.

Total Environmental Services:	5,784,219	5,821,899	5,538,285	(283,614)
Total Environmental Services excluding capital charges and recharges:	4,894,896	4,932,576	4,697,884	(283,614)
Total Environmental Services excluding recharges:	5,063,129	5,100,809	4,869,675	(283,614)

Total for Services:	10,447,281	11,554,443	10,848,493	(705,950)
Total for Services excluding capital charges and recharges:	11,002,196	12,244,130	11,256,018	(705,950)
Total for Services excluding recharges:	12,361,674	13,634,036	12,711,022	(705,950)

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Out turn 2021/22

	Original Budget 2021/22 £	Current Budget 2021/22 £	Out turn 2021/22 £	Variance £
Employee	12,709,425	13,221,680	12,611,084	(610,596)
Premises	5,244,049	5,357,854	5,982,866	625,012
Transport	140,032	140,032	139,771	(261)
Supplies & Services	6,136,567	30,292,362	10,401,452	(19,890,910)
Third Party Payments	3,370,226	3,370,226	3,816,284	446,058
Transfer Payments	23,411,668	23,411,668	21,502,555	(1,909,113)
Support Services	117,400	117,400	128,044	10,644
Capital Charges	1,616,310	1,616,310	1,675,450	59,140
Support Services - Recharges Out	(11,440,153)	(11,605,353)	(10,478,199)	1,127,154
Support Services - Recharges In	9,525,760	9,525,760	8,615,670	(910,090)
Income	(40,384,003)	(63,865,496)	(43,546,572)	20,318,924
	10,447,281	11,582,443	10,848,406	(734,037)

GENERAL FUND RESERVES STATEMENT - 2021/22 OUTTURN		Closing Balance 31/03/21	2020/21 Adjustments after Outturn	Opening Balance 01/04/21	Movement 2021/22	Closing Balance 31/03/22	Budgeted Movement 2022/23	Budgeted Closing Balance 31/03/23	Budgeted Movement 2023/24	Budgeted Closing Balance 31/03/24
Summary and Purpose of Reserve		£	£	£	£	£	£	£	£	£
Planning Delivery Grant	The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Development Framework.	62,360	74,029	136,389	0	136,389	0	136,389	0	136,389
Insurance Fund	The Council budgets for a level of excess being charged to the Service Accounts annually. Any under provision is met from the Insurance Fund, and any surplus is transferred to the fund.	324,290	0	324,290	58,700	382,990	0	382,990	0	382,990
DFG top-up capital loans & grant fund	The Council will utilise this funding for capital expenditure incurred in the Wellesley Rd, Sandown Rd, Euston Rd & Paget Rd areas.	400,000	0	400,000	0	400,000	0	400,000	0	400,000
Restricted use grant	This reserve holds unspent grants received for specific purposes for which the spend has not yet been incurred.	805,793	(197,361)	608,432	(43,451)	564,981	(54,000)	510,981	(40,515)	470,466
Invest to Save	To be used to fund one-off costs associated with projects that will deliver future efficiencies and savings including costs associated with restructures.	1,553,339	0	1,553,339	0	1,553,339	0	1,553,339	0	1,553,339
Specific budget	This reserve is utilised as expenditure is incurred.	139,327	0	139,327	125,395	264,722	(59,142)	205,580	(47,590)	157,990
LEGI	As costs are incurred, these are offset by the reserve.	73,941	(73,941)	(0)	0	0	0	0	0	0
Repairs and Maintenance	This reserve is utilised as expenditure is incurred.	302,350	38,438	340,788	(23,150)	317,638	0	317,638	0	317,638
Waste Management	This reserve is utilised as expenditure is incurred in relation to the service.	25,170	0	25,170	(11,375)	13,795	(11,375)	2,420	(2,420)	(0)
Collection Fund (Business Rates)	Earmarked to mitigate the fluctuations in business rate income between years.	1,976,810	0	1,976,810	0	1,976,810	(93,000)	1,883,810	0	1,883,810
Community Housing Fund	This represents grants previously received to assist with the delivery of Community Housing.	515,687	49,305	564,992	(13,750)	551,242	(10,000)	541,242	(30,000)	511,242
Enforcement	Earmarked for enforcement related works to address issues and bring properties back into use.	41,570	0	41,570	(8,268)	33,302	0	33,302	0	33,302
Special Projects	Earmarked for projects and for use as matched funding as appropriate to access external funding, Includes capital and revenue projects.	688,874	0	688,874	(259,832)	429,043	(182,978)	246,065	(25,900)	220,165
Treasury Management	This reserve is held to mitigate year on year fluctuations of investment income received.	200,000	0	200,000	0	200,000	0	200,000	0	200,000
Asset Management	This reserve is held to mitigate the impact of fluctuations between financial years from income received from Council assets and properties, in addition it includes re-allocation from other reserves to be used for investments in Council assets including current and future asset enhancements.	1,798,257	73,941	1,872,198	(0)	1,872,198	(230,825)	1,641,373	(204,753)	1,436,620

GENERAL FUND RESERVES STATEMENT - 2021/22 OUTTURN		Closing Balance 31/03/21	2020/21 Adjustments after Outturn	Opening Balance 01/04/21	Movement 2021/22	Closing Balance 31/03/22	Budgeted Movement 2022/23	Budgeted Closing Balance 31/03/23	Budgeted Movement 2023/24	Budgeted Closing Balance 31/03/24
Summary and Purpose of Reserve		£	£	£	£	£	£	£	£	£
Benefits and Revenues	Earmarking of grants and underspends to be used for the service and mitigation of subsidy impacts.	563,436	35,589	599,025	0	599,025	0	599,025	0	599,025
Homelessness	To be utilised for service expenditure for the reduction in homelessness.	430,958	0	430,958	411,492	842,451	(95,000)	747,451	0	747,451
Coast Protection	Established as part of the 2019/20 budget process for match funding and mitigate one-off costs in relation to coast protection.	74,275	0	74,275	0	74,275	0	74,275	0	74,275
Empty Business Property Incentive Fund	Earmarking of funds to be used for incentivising bringing properties back into use.	100,000	0	100,000	0	100,000	0	100,000	0	100,000
COVID	This reserve is utilised as expenditure is incurred and represents the COVID funding received for which spend has not been incurred but is committed.	1,030,222	0	1,030,222	(487,004)	543,218	0	543,218	0	543,218
Collection fund income compensation	To be utilised to fund deficit in collection fund. Significant movement in 2020/21 reflects the collection fund adjustment account in respect of Covid to be utilised in 2021/22 and future years.	10,297,273	0	10,297,273	(4,385,304)	5,911,969	0	5,911,969	0	5,911,969
Other Reserves	These Reserves are budget carry forwards to be used in future years	2,285,470	0	2,285,470	226,884	2,512,354	(24,742)	2,487,612	(28,917)	2,458,695
Total GF Earmarked Reserves		23,689,401	0	23,689,401	(4,409,662)	19,279,739	(761,062)	18,518,677	(380,095)	18,138,582
General Fund Reserve	Current recommended balance of £3 million (as at Feb 2021)	4,205,261	0	4,205,261	(226,849)	3,978,412	0	3,978,412	0	3,978,412
Total General Fund Reserves		27,894,662	0	27,894,662	(4,636,511)	23,258,151	(761,062)	22,497,089	(380,095)	22,116,994

Appendix E - General Fund Capital Programme - Detail - 2021/22

Services & Projects	Budget Expenditure £000				2021/22 Expenditure £000	21/22 Actual Financing - £000			
	Rolled Forward 20/21 Budget	Approved 21/22 Budget	Original 21/22 Budget	Updated 21/22 Budget	Actuals to 31-03- 22	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Equinox Property Holdings	-	-	-	500	-	-	-	-	-
CCTV Upgrade - Town Centre	-	76	76	76	76	76	-	-	-
Safer Streets Round 2	-	-	-	111	111	15	96	-	-
Safer Streets Round 3	-	-	-	210	143	-	117	26	-
Human Resources Job Evaluation system	-	21	21	21	16	16	-	-	-
Total: Executive	-	97	97	918	346	107	213	26	-
Childrens Playground Refurbishment	86	-	86	86	97	32	64	-	-
Wellesley CCTV	15	-	15	-	-	-	-	-	-
Wellesley Track	-	-	-	59	48	48	-	-	-
Total: Communities	101	-	101	146	145	80	64	-	-
St Nicholas Minster West Boundary Wall	95	-	95	85	0	0	-	-	-
St Nicholas car park north Boundary Wall	25	-	25	25	-	-	-	-	-
Crematorium Office Roof Works	22	-	22	32	33	33	-	-	-
Crematorium Main Roof Works	-	-	-	60	-	-	-	-	-
Crematorium Tearooms	433	-	433	480	263	236	-	27	-
Total: Customer Services	575	-	575	682	296	269	-	27	-
Health and Leisure (Marina) Centre	19,649	-	19,649	20,311	16,532	13,467	1,820	50	1,195
The Waterways	4	-	4	4	-	-	-	-	-
Phoenix Pool & Gym car park extension	130	-	130	94	-	-	-	-	-
Town Deal	-	-	-	1,070	50	-	50	-	-
Future High Street Fund	-	-	-	3,737	1,614	-	1,614	-	-
Heritage Action Zone (HAZ)	25	-	25	432	659	-	641	18	-
Different Light	635	-	635	635	518	-	518	-	-
Total: Inward Investment	20,442	-	20,442	26,284	19,373	13,467	4,643	68	1,195
Disabled Facilities Grants	849	1,200	2,049	2,257	953	-	953	-	-
Better Care Fund Projects	7	-	7	8	4	-	4	-	-
Empty Homes	510	-	510	510	-	-	-	-	-
DFG Top-up Grants	250	-	250	250	-	-	-	-	-
DFG Top-up Loans	150	-	150	150	-	-	-	-	-
Norfolk & Waveney Equity Loan Scheme	36	-	36	164	-	-	-	-	-
Equity Home Improvement Loans	545	-	545	631	11	-	-	-	11
HMOs /Guesthouse Purchase & Repair Scheme	1,739	-	1,739	1,239	46	46	-	-	-

Appendix E - General Fund Capital Programme - Detail - 2021/22

Services & Projects	Budget Expenditure £000				2021/22	21/22 Actual Financing - £000			
	Rolled Forward 20/21 Budget	Approved 21/22 Budget	Original 21/22 Budget	Updated 21/22 Budget	Expenditure £000 Actuals to 31-03- 22	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Housing First Scheme	-	-	-	655	371	132	239	-	-
Acquisition of property for transitional housing	1,640	-	1,640	847	29	29	-	-	-
Community Housing Fund Loans	540	-	540	540	-	-	-	-	-
Total: Housing	6,266	1,200	7,466	7,251	1,413	206	1,196	-	11
ICT Investment to deliver GYBC ICT Strategy	430	1,000	1,430	1,430	461	-	-	-	461
Total: IT, Communications & Marketing	430	1,000	1,430	1,430	461	-	-	-	461
Public Toilet Refurbishment Programme	45	-	45	100	100	100	-	-	-
Footway Lighting	211	300	511	511	96	96	-	-	-
External Redecoration & Repair of the Wellesley Grandstand	-	74	74	74	0	0	-	-	-
Wellesley Ticket Office	-	-	-	28	28	-	-	28	-
Esplande Resurfacing	246	-	246	246	-	-	-	-	-
Phoenix Pool car park soakaway	-	40	40	36	35	35	-	-	-
Phoenix Pool Gym Equipment	-	-	-	-	267	267	-	-	-
Gapton Hall Equipment/Improvements - Grant Funded	-	-	-	-	49	-	49	-	-
Beach Huts	79	-	79	209	186	-	-	-	186
Council Chamber relocation	153	-	153	153	93	93	-	-	-
Claydon Pavilion	383	-	383	393	104	-	84	20	-
Replacement Lighting in the Assembly Rooms	-	45	45	-	-	-	-	-	-
Beacon Park Projects	500	-	500	500	-	-	-	-	-
Market Place Redevelopment	4,102	-	4,102	4,132	2,496	150	2,326	20	-
North Quay Redevelopment	2,351	-	2,351	2,351	-	-	-	-	-
Winter Gardens	864	-	864	1,080	-	-	-	-	-
Energy Park - South Denes	1,845	-	1,845	1,845	-	-	-	-	-
Total: Property & Asset Management	10,779	459	11,238	11,656	3,455	741	2,459	68	186
Noise Meter Replacement	-	11	11	11	10	10	-	-	-
Mobile CCTV	-	15	15	15	-	-	-	-	-
Total: Environmental Health	-	26	26	26	10	10	-	-	-
Overall Total	38,593	2,782	41,375	48,393	25,499	14,880	8,576	189	1,854

Appendix E2 - General Fund Capital Programme - Detail - 2022/23

Services & Projects	Budget Expenditure £000				22/23 Financing - £000			
	Approved 22/23 Budget	Additional Rolled Forward 21/22 Budget	Further amendments/ additions	Revised 22/23 Budget	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Equinox Property Holdings - Financing	275	225	3,500	4,000	3,500	-	-	500
Total: Executive	275	225	3,500	4,000	3,500	-	-	500
Wellesley 3G Pitch & Tennis Pavilion	939	3	-	942	255	687	-	-
Total: Communities	939	3	-	942	255	687	-	-
St Nicholas Minster West Boundary Wall	95	10	-	85	85	-	-	-
St Nicholas car park north Boundary Wall	25	-	-	25	25	-	-	-
Crematorium Main Roof Works	60	-	-	60	60	-	-	-
Crematorium Tearooms	-	217	-	217	217	-	-	-
Total: Customer Services	180	207	-	387	387	-	-	-
Health and Leisure (Marina) Centre	5,311	1,532	-	3,779	2,921	858	-	-
Health and Fitness Centre - South Car Park	290	-	-	290	290	-	-	-
The Waterways	-	4	-	4	-	4	-	-
Phoenix Pool & Gym car park extension	130	36	-	94	94	-	-	-
Town Deal - North Quay	2,651	800	-	3,451	2,351	1,100	-	-
Town Deal - Wintergardens	1,138	-	-	1,138	864	58	215	-
Town Deal - Other Projects*	11,917	720	-	12,638	1,421	11,197	20	-
Future High Street Fund - Market Place - 6 Day	332	1,304	-	1,636	1,119	516	-	-
Future High Street Fund - Market Place - Realm	2,551	614	-	3,165	-	3,165	-	-
Future High Street Fund - Other Projects*	11,986	1,508	-	13,494	6,703	6,791	-	-
Heritage Action Zone (HAZ)	323	227	-	96	-	96	-	-
Different Light	-	43	-	43	-	43	-	-
Total: Inward Investment	36,629	3,200	-	39,829	15,763	23,831	235	-
Disabled Facilities Grants	2,757	152	47	2,652	-	2,569	-	82
Better Care Fund Projects	-	4	-	4	-	4	-	-
Empty Homes	510	-	-	510	482	-	-	28
DFG Top-up Grants	250	-	-	250	-	-	250	-
DFG Top-up Loans	150	-	-	150	-	-	150	-
Norfolk & Waveney Equity Loan Scheme	164	-	-	164	-	-	-	164
Equity Home Improvement Loans	616	3	-	619	-	-	-	619

Appendix E2 - General Fund Capital Programme - Detail - 2022/23

Services & Projects	Budget Expenditure £000				22/23 Financing - £000			
	Approved 22/23 Budget	Additional Rolled Forward 21/22 Budget	Further amendments/ additions	Revised 22/23 Budget	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
HMOs /Guesthouse Purchase & Repair Scheme	1,139	54	-	1,193	1,193	-	-	-
Housing First Scheme	-	284	-	284	209	76	-	-
Acquisition of property for transitional housing	247	572	-	819	753	-	-	65
Sustainable Warmth - LAD funding	1,655	-	-	1,655	-	1,655	-	-
Homes Upgrade Grants (HUG)	-	-	2,577	2,577	-	2,577	-	-
Community Housing Fund Loans	540	-	-	540	-	-	540	-
Total: Housing	8,028	765	2,624	11,416	2,637	6,880	940	959
ICT Investment to deliver GYBC ICT Strategy	680	288	-	968	938	-	30	-
Total: IT, Communications & Marketing	680	288	-	968	938	-	30	-
Euston Rd Public Toilet Refurbishment	88	-	-	88	88	-	-	-
Footway Lighting	381	134	-	515	515	-	-	-
External Redecoration & Repair of the Wellesley Grandstand	74	0	-	74	74	-	-	-
Esplande Resurfacing	246	-	-	246	246	-	-	-
Gorleston Beach Huts	150	22	-	172	150	-	-	22
Council Chamber relocation	-	60	-	60	60	-	-	-
Claydon Pavilion	-	289	-	289	10	279	-	-
Aspire Building & Mkt Row Boiler Replacement	46	-	-	46	12	34	-	-
Peggotty Rd Community Centre Flooring	34	-	-	34	34	-	-	-
Seafront Shelters Landau Station & Britannia Bowls refurb	44	-	-	44	44	-	-	-
Replacement Lighting in the Assembly Rooms	15	15	-	-	-	-	-	-
Beacon Park Projects	800	-	-	800	680	120	-	-
Energy Park - South Denes	1,845	-	-	1,845	1,845	-	-	-
Total: Property & Asset Management	3,723	490	-	4,213	3,757	433	-	22
Mobile CCTV	-	15	-	15	15	-	-	-
Total: Environmental Health	-	15	-	15	15	-	-	-
Capital Contingency	-	-	2,500	2,500	-	-	-	2,500
Projects requiring further approval before commencement	2,015	-	-	2,015	1,565	-	-	450
Overall Total	52,468	5,193	8,624	66,285	28,818	31,832	1,205	4,431

*Budgets have been included for all Town Deal & Future High Street Projects, but some of these are still in development. Projects will therefore be listed separately on commencement.